

CHAPTER 302.

[Published April 1, 1878.]

AN ACT to provide for the application of the five per centum collector's fees on delinquent taxes in the county of Polk, and to repeal chapter twenty-five of the private and local laws of 1873, entitled "an act to provide for the application of the five per cent. collector's fees on delinquent taxes in the county of Polk."

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows :

Collector's fees
to belong to
town treasurer.

SECTION 1. The five per centum collector's fees on taxes returned as delinquent in the county of Polk, pursuant to chapter twenty-six of the laws of 1861, in the year 1873, and in each year thereafter, are hereby declared to belong to the town treasurers making return thereof; and the county treasurer of said county is hereby authorized and required to pay to each of the town treasurers returning such delinquent taxes, the fees allowed thereon as aforesaid, after the said county treasurer shall have collected the taxes aforesaid returned by said county treasurer as delinquent taxes: *provided*, that such town treasurer shall cease to have any claim or right to such five per centum collector's fees at the end of three years after such delinquent taxes shall have been returned by such town treasurer, and the same have not been collected by the county treasurer.

SECTION 2. All acts or parts of acts so far as they conflict with the provisions of this act are hereby repealed.

SECTION 3. This act shall take effect and be in force from and after its passage.

Approved March 20, 1873.